FOR OHF USE

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2001
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2001)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0034058

Facility Name: Seminary Manor

Address: 2345 North Seminary (Number) Galesburg (City) 61401 (Zip Code)

County: Knox

Telephone Number: (309) 344-1300 **Fax #** (309) 344-2473

IDPA ID Number: 36-3114893007

Date of Initial License for Current Owners: 01/01/88

Type of Ownership:

	VOLUNTARY,NON-PROFIT	x	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		x	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Ron Wilson **Telephone Number:** (309) 343-1550

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/01 to 12/31/01 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) _____ (Date)
(Type or Print Name) Ron Wilson
(Title) Chief Financial Officer

Paid Preparer

(Signed) See Independent Accountant's Report (Date)
(Print Name and Title) McGladrey & Pullen, LLP
(Firm Name & Address) 117 East Main, Suite 210, P.O. Box 1070, Galesburg, Illinois 61402
(Telephone) (309) 342-1175 Fax # (309) 342-7816

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Seminary Manor # 0034058 Report Period Beginning: 1/1/01 Ending: 12/31/01

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	121	Skilled (SNF)	121	44,165	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	121	TOTALS	121	44,165	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	2,423	6,411	2,654	11,488	8
9	SNF/PED					9
10	ICF	4,845	22,164	0	27,009	10
11	ICF/DD					11
12	SC			0		12
13	DD 16 OR LESS					13
14	TOTALS	7,268	28,575	2,654	38,497	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 87.17%

D. How many bed-hold days during this year were paid by Public Aid?
0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [x]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [x]

I. On what date did you start providing long term care at this location?
Date started 01/01/88

J. Was the facility purchased or leased after January 1, 1978?
YES [x] Date 01/01/88 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [x] NO [ ] If YES, enter number of beds certified 14 and days of care provided 2,654

Medicare Intermediary AdminaStar Federal Inc.

IV. ACCOUNTING BASIS

ACCRUAL [x] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [x] NO [ ]

Tax Year: 12/31/01 Fiscal Year: 12/31/01

* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Seminary Manor # 0034058 Report Period Beginning: 1/1/01 Ending: 12/31/01

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	247,431	29,883	6,600	283,914		283,914		283,914			1
2	Food Purchase		318,053		318,053		318,053	(79,860)	238,193			2
3	Housekeeping	114,030	30,075		144,105		144,105		144,105			3
4	Laundry	49,280	15,729		65,009		65,009		65,009			4
5	Heat and Other Utilities			107,344	107,344		107,344	328	107,672			5
6	Maintenance	84,374	44,464	42,647	171,485		171,485	471	171,956			6
7	Other (specify):*											7
8	**TOTAL General Services**	495,115	438,204	156,591	1,089,910		1,089,910	(79,061)	1,010,849			8
	B. Health Care and Programs											
9	Medical Director			15,000	15,000		15,000		15,000			9
10	Nursing and Medical Records	1,282,707	134,293	3,007	1,420,007		1,420,007		1,420,007			10
10a	Therapy			139,166	139,166		139,166		139,166			10a
11	Activities	76,288	4,097	1,521	81,906		81,906	(817)	81,089			11
12	Social Services	36,490			36,490		36,490		36,490			12
13	Nurse Aide Training			1,938	1,938		1,938		1,938			13
14	Program Transportation			160	160	2,557	2,717		2,717			14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	1,395,485	138,390	160,792	1,694,667	2,557	1,697,224	(817)	1,696,407			16
	C. General Administration											
17	Administrative	149,959			149,959		149,959		149,959			17
18	Directors Fees											18
19	Professional Services			187,535	187,535		187,535	(177,091)	10,444			19
20	Dues, Fees, Subscriptions & Promotions			26,108	26,108		26,108	(12,099)	14,009			20
21	Clerical & General Office Expenses	47,775	26,149	19,705	93,629		93,629	7,121	100,750			21
22	Employee Benefits & Payroll Taxes			347,646	347,646		347,646	13,245	360,891			22
23	Inservice Training & Education			715	715		715		715			23
24	Travel and Seminar			2,088	2,088		2,088	3,944	6,032			24
25	Other Admin. Staff Transportation			5,113	5,113	(2,557)	2,556	3,225	5,781			25
26	Insurance-Prop.Liab.Malpractice			58,408	58,408		58,408	237	58,645			26
27	Other (specify):* See Attached Sch VI			24,545	24,545		24,545	(24,545)				27
28	**TOTAL General Administration**	197,734	26,149	671,863	895,746	(2,557)	893,189	(185,963)	707,226			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	2,088,334	602,743	989,246	3,680,323		3,680,323	(265,841)	3,414,482			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Seminary Manor #0034058 Report Period Beginning: 1/1/01 Ending: 12/31/01

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			95,386	95,386		95,386	59,436	154,822			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			3	3		3	63,834	63,837			32
33	Real Estate Taxes			112,606	112,606		112,606	290	112,896			33
34	Rent-Facility & Grounds			591,888	591,888		591,888	(587,947)	3,941			34
35	Rent-Equipment & Vehicles			3,479	3,479		3,479	661	4,140			35
36	Other (specify):* **Amortization**							2,105	2,105			36
37	**TOTAL Ownership**			803,362	803,362		803,362	(461,621)	341,741			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			4,593	4,593		4,593		4,593			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			66,247	66,247		66,247		66,247			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**			70,840	70,840		70,840		70,840			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,088,334	602,743	1,863,448	4,554,525		4,554,525	(727,462)	3,827,063			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Seminary Manor # 0034058 Report Period Beginning: 1/1/01 Ending: 12/31/01

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(78,081)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(20,397)	30		9
10	Interest and Other Investment Income	(369)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,779)	2		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(24,013)	27		24
25	Fund Raising, Advertising and Promotional	(9,185)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(2,928)	20		28
29	Other-Attach Schedule See Attached Schedule VII	(1,349)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (138,101)		$	30

OHF USE ONLY								
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(448,973)		34
35	Other- Attach Schedule **See Attached Sch III**	(140,388)		35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (589,361)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (727,462)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		x	$		38
39						39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Seminary Manor

ID# 0034058

Report Period Beginning: 1/1/01

Ending: 12/31/01

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1		$		1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	0		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Seminary Manor # 0034058 **Report Period Beginning:** 1/1/01 **Ending:** 12/31/01

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS (to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(79,860)	0	0	0	0	0	0	0	0	0	0	(79,860)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(79,860)	0	0	0	0	0	0	0	0	0	0	(79,860)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(12,113)	0	0	0	0	0	0	0	0	0	0	(12,113)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	(24,013)	0	0	0	0	0	0	0	0	0	0	(24,013)	27
28	**TOTAL General Administration**	(36,126)	0	0	0	0	0	0	0	0	0	0	(36,126)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(115,986)	0	0	0	0	0	0	0	0	0	0	(115,986)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Seminary Manor # 0034058 **Report Period Beginning:** 1/1/01 **Ending:** 12/31/01

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(20,397)	0	0	0	0	0	0	0	0	0	0	(20,397)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(369)	0	0	0	0	0	0	0	0	0	0	(369)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	(448,973)	0	0	0	0	0	0	0	0	0	(448,973)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(20,766)	(448,973)	0	0	0	0	0	0	0	0	0	(469,739)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(136,752)	(448,973)	0	0	0	0	0	0	0	0	0	(585,725)	45

Facility Name & ID Number Seminary Manor # 0034058 Report Period Beginning: 1/1/01 Ending: 12/31/01

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
RFMS, Inc.	100%	See Attached Schedule I				
(100% owned by Don Fike)						
				Donald E. Fike	Galesburg	Lessor

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [x] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			$			$	$	1
2	V	34	Facility Rental	591,888	Donald E. Fike	100.00%	142,915	(448,973)	2
3	V								3
4	V				See Attached Schedule IV				4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 591,888			$ 142,915	$ * (448,973)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Seminary Manor # 0034058 Report Period Beginning: 1/1/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									$		1
2	Don Fike	President	Management	100.00	See Attached	>40	100.00	Salary	8,759	17-7	2
3					Schedule III			Benefits	590	22-7	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 9,349		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Seminary Manor # 0034058 Report Period Beginning: 1/1/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [x] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: RFMS, Inc.
Street Address: 115 East South Street
City / State / Zip Code: Galesburg, IL 61401
Phone Number: (309) 343-1550
Fax Number: (309) 343-2857

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2	Various	Administrative Services				2,171,094	1,420,418		122,784	2
3		(See Attached Schedules II & III)								3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 2,171,094	$ 1,420,418		$ 122,784	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Seminary Manor # 0034058 Report Period Beginning: 1/1/01 Ending: 12/31/01

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1							$	$			$	1
2	Bank One, Springfield		x	Refinanced building mortgage	Varies Pd	05/09/96	1,718,970	875,437	04/01/11	6.6600	64,051	2
3					Quarterly							3
4	Interest Income Adjustment			From page 5, line 10							(369)	4
5												5
	Working Capital											
6												6
7	Miscellaneous Vendors		x	Miscellaneous operating							3	7
8	Home Office Allocation Adj.			See Attached Schedule III							152	8
9	TOTAL Facility Related						$ 1,718,970	$ 875,437			$ 63,837	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 1,718,970	$ 875,437			$ 63,837	15

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Seminary Manor # 0034058 Report Period Beginning: 1/1/01 Ending: 12/31/01

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2000 report.	$ 91,500	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$ 100,206	2
3. Under or (over) accrual (line 2 minus line 1).	$ 8,706	3
4. Real Estate Tax accrual used for 2001 report. (Detail and explain your calculation of this accrual on the lines below.)	$ 103,900	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For 19 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**	$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$ 112,606	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
1996	87,897	8
1997	90,447	9
1998	93,162	10
1999	91,324	11
2000	98,956	12

Real estate tax accrual is based on estimated tax expense. The lessee, by terms of the lease agreement, is required to pay the applicable real estate taxes.

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2000	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Seminary Manor COUNTY Knox

FACILITY IDPH LICENSE NUMBER 0034058

CONTACT PERSON REGARDING THIS REPORT Ron Wilson

TELEPHONE (309) 343-1550 FAX #: (309) 343-2857

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	9902101005	RFMS 2345 N. Seminary St.	$ 97,898.00	$ 97,898.00
2.	9902101009	1st Galesburg Nat'l Bank & Trust	$ 1,058.00	$ 1,058.00
3.		#ZA3606	$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 98,956.00	$ 98,956.00

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number Seminary Manor # 0034058 Report Period Beginning: 1/1/01 Ending: 12/31/01

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 42,680 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1

C. Does the Operating Entity? [ ] (a) Own the Facility [x] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [x] (a) Own the Equipment [x] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

Seminary Estates Retirement Apartments 74 units 66,317 square feet

Hawthorne Inn Assisted Living Facility 68 beds 32,843 square feet

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [x] NO
If so, please complete the following:

1. Total Amount Incurred: N/A
2. Number of Years Over Which it is Being Amortized: N/A
3. Current Period Amortization: N/A
4. Dates Incurred: N/A

Nature of Costs: N/A
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	4.33 Acres	1990	$ 18,000	1
2					2
3	TOTALS			$ 18,000	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Seminary Manor # 0034058 Report Period Beginning: 1/1/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	121			1987	$ 2,157,612	$ 68,496	31	$ 68,496	$	$ 984,630	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Total improvements by year constructed:										9
10	1988			1988	251,153	7,973	12-31	7,904	(69)	105,246	10
11	1989			1989	9,773	310	31	310		4,030	11
12	1990			1990	7,328	391	5-31	49	(342)	6,360	12
13	1991			1991	25,242		6			25,242	13
14	1992			1992	16,377	968	10-15	1,273	305	12,411	14
15	1993			1993	1,515	81	7		(81)	1,400	15
16	1994			1994	10,485	535	15	699	164	5,475	16
17	1995			1995	16,200	590	7-25	929	339	5,966	17
18	1996			1996	19,543	1,199	7-25	1,420	221	7,607	18
19	1997			1997	16,313	1,503	10	1,632	129	7,575	19
20	Detailed improvements for the years 1998 - 2001:										20
21	PT room ceiling			1998	2,100	54	39	54		203	21
22	PT room remodel			1998	3,422	88	39	88		323	22
23	Sidewalks			1999	3,024	259	15	202	(57)	556	23
24	Garage			1999	9,546	816	15	636	(180)	1,484	24
25	Fence			1999	16,292	1,088	20	815	(273)	1,902	25
26	Roof repair			2001	11,295	1,130	10	471	(659)	471	26
27	Remodeling-construction			2001	25,381	1,269	15	705	(564)	705	27
28	Remodeling-design			2001	4,572	915	5	381	(534)	381	28
29	Remodeling-flooring			2001	122,335	12,234	10	5,098	(7,136)	5,098	29
30	Remodeling-wallpaper			2001	10,735	2,147	5	895	(1,252)	895	30
31	Remodeling-equipment			2001	3,200	640	5	267	(373)	267	31
32	Remodeling-painting			2001	74,583	14,917	5	6,215	(8,702)	6,215	32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Seminary Manor # 0034058 Report Period Beginning: 1/1/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 2,818,026	$ 117,603		$ 98,539	$ (19,064)	$ 1,184,442	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Seminary Manor # 0034058 Report Period Beginning: 1/1/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 593,572	$ 21,392	$ 24,889	$ 3,497	5-15 yrs	$ 511,265	71
72	Current Year Purchases	220,430	21,892	16,593	(5,299)	5-15 yrs	16,593	72
73	Fully Depreciated Assets							73
74	Indirect Costs Allocated (See Attached Schedule III)		3,074	3,074				74
75	TOTALS	$ 814,002	$ 46,358	$ 44,556	$ (1,802)		$ 527,858	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Care	1997 Dodge Caravan	1999	$ 15,564	$ 2,988	$ 3,113	$ 125	5 yrs	$ 8,820	76
77	Patient Care	1999 Ford Bus	1999	43,070	8,270	8,614	344	5 yrs	24,406	77
78										78
79										79
80	TOTALS			$ 58,634	$ 11,258	$ 11,727	$ 469		$ 33,226	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 3,708,662	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 175,219	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 154,822	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (20,397)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 1,745,526	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Donald E. Fike

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. [X] YES [ ] NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$ See Attached			3
4	Additions				Schedule IV -			4
5					Related Party			5
6					Lease			6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: [ ] YES [ ] NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2002	$
13.	/2003	$
14.	/2004	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? [ ] YES [ ] NO

16. Rental Amount for movable equipment: $ Description:
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Seminary Manor # 0034058 Report Period Beginning: 1/1/01 Ending: 12/31/01

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? [x] YES [ ] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM	[ ]
IN OTHER FACILITY	[ ]
COMMUNITY COLLEGE	[x]
HOURS PER AIDE	40

3. CLINICAL PORTION:

IN-HOUSE PROGRAM	[x]
IN OTHER FACILITY	[ ]
HOURS PER AIDE	40

B. EXPENSES

ALLOCATION OF COSTS (d)

		1 Facility Drop-outs	2 Facility Completed	3 Contract	4 Total
1	Community College Tuition	$	$ 1,822	$	$ 1,822
2	Books and Supplies		116		116
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$ 1,938	$	$ 1,938
10	SUM OF line 9, col. 1 and 2 (e)	$ 1,938			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$ None

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	4
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	4

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist		hrs	$		$	$		$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			$		$	$		$	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Seminary Manor # 0034058 Report Period Beginning: 1/1/01 Ending: 12/31/01

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/01 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 89,304	$ 170,559	1
2	Cash-Patient Deposits	2,588	2,588	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	335,992	761,787	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	3,002	30,493	6
7	Other Prepaid Expenses	175	175	7
8	Accounts Receivable (owners or related parties)		1,574,571	8
9	Other(specify): See Attached Schedule VIII			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 431,061	$ 2,540,173	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments		104,078	12
13	Land		18,000	13
14	Buildings, at Historical Cost		2,443,147	14
15	Leasehold Improvements, at Historical Cost	374,881	509,691	15
16	Equipment, at Historical Cost	585,541	1,507,918	16
17	Accumulated Depreciation (book methods)	(419,782)	(2,439,844)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Loan Financing Costs			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 540,640	$ 2,142,990	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 971,701	$ 4,683,163	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 93,077	$ 127,367	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	2,588	2,588	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	161,663	287,615	30
31	Accrued Taxes Payable (excluding real estate taxes)	2,439	2,439	31
32	Accrued Real Estate Taxes(Sch.IX-B)	103,900	109,786	32
33	Accrued Interest Payable		4,815	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Interdivsion Payable			36
37	Other Accrued Liabilities			37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 363,667	$ 534,610	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		875,437	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44	Resident Security Deposits	81,035	81,035	44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 81,035	$ 956,472	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 444,702	$ 1,491,082	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 526,999	$ 3,192,081	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 971,701	$ 4,683,163	48

SEE ACCOUNTANTS' COMPILATION REPORT

***(See instructions.)**

Facility Name & ID Number Seminary Manor # 0034058 Report Period Beginning: 1/1/01 Ending: 12/31/01

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 156,896	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 156,896	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	406,934	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 406,934	17
	B. Transfers (Itemize):		
18	**Interdivision transfers**	(36,831)	18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$ (36,831)	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 526,999	24 *

*** This must agree with page 17, line 47.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Seminary Manor # 0034058 Report Period Beginning: 1/1/01 Ending: 12/31/01

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 4,726,541	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 4,726,541	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	52,495	6
7	Oxygen	11,089	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 63,584	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	4,439	13
14	Non-Patient Meals	78,081	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	1,262	16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 83,782	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	369	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 369	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Activity Fund Income	817	28
28a	Durable Medical Equipment	3,194	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 4,011	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 4,878,287	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,089,910	31
32	Health Care	1,694,667	32
33	General Administration	812,574	33
	B. Capital Expense		
34	Ownership	803,362	34
	C. Ancillary Expense		
35	Special Cost Centers	4,593	35
36	Provider Participation Fee	66,247	36
	D. Other Expenses (specify):		
37	See Attached		37
38	Schedule X		38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 4,471,353	40
41	**Income before Income Taxes (line 30 minus line 40)****	406,934	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 406,934	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return?** No **If not, please attach a reconciliation.** See Attached Schedule V

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.** SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Seminary Manor # 0034058 Report Period Beginning: 1/1/01 Ending: 12/31/01

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,634	1,739	$ 36,775	$ 21.15	1
2	Assistant Director of Nursing			0		2
3	Registered Nurses	9,863	10,492	156,544	14.92	3
4	Licensed Practical Nurses	19,982	21,257	266,359	12.53	4
5	Nurse Aides & Orderlies	78,861	83,895	687,100	8.19	5
6	Nurse Aide Trainees					6
7	Licensed Therapist			0		7
8	Rehab/Therapy Aides			0		8
9	Activity Director	2,325	2,474	29,685	12.00	9
10	Activity Assistants	7,592	8,077	46,603	5.77	10
11	Social Service Workers	2,895	3,080	36,490	11.85	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	32,081	34,128	247,431	7.25	15
16	Dishwashers					16
17	Maintenance Workers	8,085	8,601	84,374	9.81	17
18	Housekeepers	12,806	13,624	114,030	8.37	18
19	Laundry	7,412	7,885	49,280	6.25	19
20	Administrator	1,955	2,080	50,000	24.04	20
21	Assistant Administrator	1,570	1,670	16,787	10.05	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	4,356	4,634	47,775	10.31	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,814	1,930	15,438	8.00	31
32	Other Health C: Supervisors	11,885	12,643	120,491	9.53	32
33	Other(specify) SEE ATT SCH X					33
34	TOTAL (lines 1 - 33)	205,116	218,209	$ 2,005,162 *	$ 9.19	34

SEE ACCOUNTANTS' COMPILATION REPORT

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	***	$ 6,600	1-3	35
36	Medical Director	***	15,000	9-3	36
37	Medical Records Consultant	***	0	10-3	37
38	Nurse Consultant	***		10-3	38
39	Pharmacist Consultant	***	1,503	10-3	39
40	Physical Therapy Consultant	***	70,613	10a-3	40
41	Occupational Therapy Consultant	***	45,443	10a-3	41
42	Respiratory Therapy Consultant	***		10a-3	42
43	Speech Therapy Consultant	***	23,110	10a-3	43
44	Activity Consultant	***		11-3	44
45	Social Service Consultant	***	0	12-3	45
46	Other(specify) Dental Consultant	***	1,504	10-3	46
47	Psychological Consultant	***		10-3	47
48	***=Monthly Fee Arrangement				48
49	TOTAL (lines 35 - 48)		$ 163,773		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		$		53

Facility Name & ID Number Seminary Manor # 0034058 Report Period Beginning: 1/1/01 Ending: 12/31/01

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
			$
Linda Leafgreen	Administrator	None	50,000
Barbara Benton	Asst. Admin.	None	16,787
Home Office Allocation	See Attached Schedule III		83,172
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 149,959

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
		$
RFMS, Inc.	Administrative Services	180,000
McGladrey & Pullen, LLP	Accounting Services	6,305
Davis & Campbell, LLC	Legal Fees	439
Systematic Management	Collections Consultant	791
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 187,535

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 67,851
Unemployment Compensation Insurance	22,204
FICA Taxes	151,286
Employee Health Insurance	88,476
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
401(k) Plan Contributions	10,482
Other Employment Benefits	5,060
Employee Appreciation	2,287
Indirect Costs - See Attached Sch. III	13,245
TOTAL (agree to Schedule V, line 22, col.8)	$ 360,891

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 400
Advertising: Employee Recruitment	3,128
Health Care Worker Background Check	1,824
(Indicate # of checks performed 152)	
IHCA Dues	6,010
Subscriptions & Fees	2,297
Other Licenses	336
Advertising - Promotional	9,185
Advertising - Yellow Pages	2,928
Indirect Costs - See Attached Sch III	14
Less: Public Relations Expense	( )
Non-allowable advertising	(9,185)
Yellow page advertising	(2,928)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 14,009

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Staff use of personal vehicle on facility	
business and meals (under $250 per	428
travel voucher)	
Seminar Expense	1,660
Indirect Costs - See Attached Sch. III	3,944
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 6,032

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Seminary Manor # 0034058 Report Period Beginning: 1/1/01 Ending: 12/31/01

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
1			$		$	$	$	$	$	$	$	$	$
2	None												
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Seminary Manor # 0034058 **Report Period Beginning:** 1/1/01 **Ending:** 12/31/01

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **See page 21, Section F**

(3) Did the nursing home make political contributions or payments to a political action organization? **Yes** If YES, have these costs been properly adjusted out of the cost report? **Yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity? **N/A**

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **8 yrs**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **21,051** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease. **N/A**

(9) Are you presently operating under a sublease agreement? YES **x** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **x** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **66,247**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **78,081**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **None**
d. Have vehicle usage logs been maintained? **Yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: **N/A** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? **N/A** If no, please explain. **N/A**

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **N/A**
Attach invoices and a summary of services for all architect and appraisal fees.

FACILITY NAME: Seminary Manor YEAR ENDED: 12/31/01

COST REPORT GROUPINGS
DATA INPUT SHEET

Cost Center	Cost Type	Grouping Code	$ Amount
Dietary	Labor	1-1	247,431
Dietary	Supplies	1-2	29,883
Dietary	Other	1-3	6,600
Nursing	Labor	10-1	1,282,707
Nursing	Supplies	10-2	134,293
Nursing	Other	10-3	3,007
Therapy	Labor	10A-1	0
Therapy	Other	10A-3	139,166
Activities	Labor	11-1	76,288
Activities	Supplies	11-2	4,097
Activities	Other	11-3	1,521
SocSerDir	Labor	12-1	36,490
SocSerDir	Other	12-3	0
NurseAideTrng	Labor	13-1	0
NurseAideTrng	Supplies	13-2	0
NurseAideTrng	Other	13-3	1,938
ProgramTransp	Other	14-3	160
Administrative	Labor	17-1	66,787
Prof. Services	Other	19-3	187,535
FoodPurchase	Supplies	2-2	318,053
Fees,Subs&Promo	Other	20-3	26,108
Clerical&GO	Labor	21-1	47,775
Clerical&GO	Supplies	21-2	26,149
Clerical&GO	Other	21-3	19,705
EmployeeBen	Other	22-3	347,646
Inservice Training	Other	23-3	715
Travel	Other	24-3	428
Seminar	Other	24-3a	1,660
Admin Staff Transp	Other	25-3	5,113
Insurance	Other	26-3	58,408
Bad Debts	Other	27-3	24,013
Lobbying	Other	27-3a	532
Housekeeping	Labor	3-1	114,030
Housekeeping	Supplies	3-2	30,075
Housekeeping	Other	3-3	0
Depreciation	Other	30-3	95,386
Amort of Pre-Op	Other	31-3	0
Interest	Other	32-3	3
RealEstateTax	Other	33-3	112,606
Rent-Facility	Other	34-3	591,888
Rent-Equip&Vehicle	Other	35-3	3,479
Amortization	Other	36-3	0
Ancillary	Labor	39-1	0
Ancillary	Other	39-3	4,593
Laundry	Labor	4-1	49,280
Laundry	Supplies	4-2	15,729
Vending	Other	41-3	0
ProvParticFee	Other	42-3	66,247
Utilities	Other	5-3	107,344
Maintenance	Labor	6-1	84,374
Maintenance	Supplies	6-2	44,464
Maintenance	Other	6-3	42,647
MedicalDirector	Other	9-3	15,000

Balance Sheet	Grouping Code	$ Amount
Cash	A1	89,304
Patient Deposits	A2	2,588
Accounts Receivable	A3	335,992
Prepaid Insurance	A6	3,002
Other Prepaid Exp	A7	175
Related Party Rec'ble	A8	0
Interdivision Receivable	A9	0
Interest Receivable	A9a	0
Long-Term Investments	B12	0
Land	B13	0
Buildings	B14	0
Leasehold Improve	B15	374,881
Equipment	B16	585,541
Accum Depreciation	B17	(419,782)
Deferred Maintenance	B18	0
Org & Pre-Op Costs	B19	0
Accum Amortization	B20	0
Loan Financing Costs	B23a	0
Leasehold Deposit	B23b	0
Total Assets		971,701
Accounts Payable	C26	93,077
A/P-Patient Deposits	C28	2,588
Accrued Salaries	C30	161,663
Accrued Taxes	C31	2,439
AccrRealEstateTax	C32	103,900
Accrued Interest	C33	0
Interdivision Payable	C36	0
Other Current Liab	C37	0
Mortgage Payable	D40	0
Security Deposits	D44	81,035
Retained Earnings	E1	120,065
Distributions	E13	0
Transfers	E18	0
Total Liab & Equity		564,767
Net Income(Loss)		**406,934**
Ending RE		**526,999**
Gross Revenue	R1	4,726,541
NurseAideTrngReimb	R11	0
Vending	R12	0
Barber & Beauty	R13	4,439
Non-Patient Meals	R14	78,081
Rental of facility space	R16	1,262
Non-Patient Supplies	R18	0
Contributions	R24	0
Interest	R25	369
Recoveries	R28	817
Durable Med Equip	R28a	3,194
Gain(loss)-equipment	R28b	0
Outpatient Services	R5	0
Therapy	R6	52,495
Oxygen	R7	11,089
Income Tax (expense)	R42	0
Total Revenue		4,878,287
Total Costs		4,471,353
Net Income(Loss)		**406,934**
Input Error (s/b -0-)		**0**

FACILITY NAME: Seminary Manor **YEAR ENDED:** 12/31/01

OTHER INFORMATION DATA INPUT SHEET

Sales Tax			1,779
(Grouping Code 2-2 a/c # 9850 - Sales Tax)			
Diaper Expense			21,051
(Grouping Code 10-2 a/c # 4115 - Incontinence)			
Prior Year Ending Equity		36,831	156,896
(page 17, line 47)		var	
Prior Year Accrued Real Estate Tax			91,500
(page 17, line 32)			
Amount of Note - Original			1,718,970
(prior year page 9, column 6)			
Accrued Employee Time		**Ending**	60,362
(Grouping Code C30, a/c # 1715)		**Beginning**	59,059
Vehicle Expense			1,652
(Grouping Code 25-3 a/c # 9305)			
Interdivsion Transfers		(36,831)	(36,831)
		var	
Shareholder Distributions		0	0
		var	
MEDICARE BEDS		**Ending**	14
CENSUS INFORMATION (beds)		**Beginning**	121
		Ending	121

Beginning Equity Adjustments	
Uncollectible patient accounts	0
Medicare cost report settlements	0
Related party accrued interest income	0
Workers' comp insurance	0
Miscellaneous	0
Illinois replacement tax	0
Net Prior Period Adjustments	0

Tax Return Info			
Meals expenses:	**14-3**	71
(by grouping code)	**23-3**	0
	24-3	0
	24-3a	0
50% tax limitation =	**36**	71
Tax depreciation expense		0
Capital Lease Depreciation		76,759
Fines and Penalties		0
Out-of-State Training		0

Real Estate Tax History		
(prior year page 10)	**1995**	87,897
	1996	90,447
	1997	93,162
1999 tax payments	98,956	**1998** 91,324
(per tax bill) var	0	

		SALARY COSTS		**Page 20 Line/Amt**	
1,282,707	10-1	4000	36,775	1	36,775
0		4005	0	2	0
var		4006	40,237	32	120,491
		4007	0	32	
		4008	15,438	31	15,438
		4010	144,613	3	156,544
		4011	11,931	3	
		4015	255,991	4	266,359
		4016	10,368	4	
		4018	65,503	32	
		4020	372,388	5	687,100
		4021	14,751	32	
		4022	141,990	5	
		4023	24,707	5	
		4024	125,746	5	
		4025	22,255	5	
		4026	14	5	
0	10A-1	4050	0	7	0
0		4051	0	8	0
		4052	0	8	
		4055	0	7	
		4056	0	8	
		4060	0	7	
76,288	11-1	2000	29,685	9	29,685
0		2005	46,603	10	46,603
66,787	17-1	8000	50,000	20	50,000
0		8005	16,787	21	16,787
	Total		1,425,782		1,425,782

		CONSULTANT SERVICES			**Pg 20. Ln/Amt**
3,007	10-3	4400	1,503	39	1,503
0		4425	1,504	46	1,504
		4455	0	37	0
139,166	10A-3	4550	3,894	40	70,613
0		4551	61,005	40	
		4552	5,714	40	
		4575	2,324	41	45,443
		4576	37,274	41	
		4577	5,845	41	
		4600	50	43	23,110
		4601	17,390	43	
		4602	5,670	43	
		4650	0	40	
	Total		142,173		142,173

CENSUS INFORMATION (days)	
Private Skilled	726
Paid Bedhold	7
Non-paid Bedhold	0
Paid Discharge	0
Private Intermediate	22,164
Paid Bedhold	520
Non-paid Bedhold	0
Paid Discharge	0
Private Other	5,685
Paid Bedhold	40
Paid Discharge	0
Sheltered Care	0
Paid Bedhold	0
Paid Discharge	0
Medicare	2,654
Paid Bedhold	0
Non-paid Bedhold	0
Paid Discharge	0
Medicaid	7,268
Paid Bedhold	0
Non-paid Bedhold	0
Paid Discharge	0
V.A. days	0
Total Days	39,064

CENSUS SUMMARY	
Private Skilled	**6,411**
Private Intermediate	**22,164**
Sheltered Care	**0**
Medicare	**2,654**
Medicaid	**7,268**
V.A.	**0**
Total Patient Days	**38,497**
Bed hold Days	**567**
Total Days	**39,064**
Medicaid Allocation:	
Skilled (1/3)	**2,423**
Intermediate (2/3)	**4,845**
Medicaid Paid Bedhold	**0**

FACILITY NAME: **Seminary Manor** BEGINNING: **1/1/01**

ID#: **0034058** ENDING: **12/31/01**

RELATED PARTIES DATA INPUT SHEET

1	Balance Sheet	Grouping Code	Facility $ Amount	RFMS Mngmnt Amount	Lessor Amount	Consoli-dated Total
	Cash	A1	89,304	81,255	0	170,559
	Patient Deposits	A2	2,588	0	0	2,588
	Accounts Receivable	A3	335,992	425,795	0	761,787
	Prepaid Insurance	A6	3,002	27,491	0	30,493
	Other Prepaid Exp	A7	175	0	0	175
	Related Party Rec'ble	A8	0	1,574,571	0	1,574,571
	Interdivision Receivable	A9	0	0	0	0
	Interest Receivable	A9a	0	0	0	0
	Long-term Investments	B12	0	104,078	0	104,078
	Land	B13	0	0	18,000	18,000
	Buildings	B14	0	0	2,443,147	2,443,147
	Leasehold Improve	B15	374,881	134,810	0	509,691
	Equipment	B16	585,541	622,295	300,082	1,507,918
	Accum Depreciation	B17	(419,782)	(601,776)	(1,418,286)	(2,439,844)
	Deferred Maintenance	B18	0	0	0	0
	Org & Pre-Op Costs	B19	0	0	0	0
	Accum Amortization	B20	0	0	0	0
	Loan Financing Costs	B23a	0	0	0	0
	Leasehold Deposit	B23b	0	0	0	0
	Total Assets		971,701	2,368,519	1,342,943	4,683,163
	Accounts Payable	C26	93,077	34,290	0	127,367
	A/P-Patient Deposits	C28	2,588	0	0	2,588
	Short-Term Notes Pay	C29	0	0	0	0
	Accrued Salaries	C30	161,663	125,952	0	287,615
	Accrued Taxes	C31	2,439	0	0	2,439
	AccrRealEstateTax	C32	103,900	5,886	0	109,786
	Accrued Interest	C33	0	0	4,815	4,815
	Interdivision Payable	C36	0	0	0	0
	Other Current Liab	C37	0	0	0	0
	Mortgage Payable	D40	0	0	875,437	875,437
	Patient Deposits	D44	81,035	0	0	81,035
	Retained Earnings	E1	120,065	2,202,391	462,691	2,785,147
	Distributions	E13	0	0	0	0
	Transfers	E18	0	0	0	0
	Total Liab & Equity		564,767	2,368,519	1,342,943	4,276,229
	Net Income(Loss)		**406,934**	**0**	**0**	**406,934**

2		
	Lessor - Interest Expense	64,051
	Lessor - Loan Fee Amortization	2,105

FACILITY NAME:	Seminary Manor	**BEGINNING:**	1/1/01
ID #:	0034058	**ENDING:**	12/31/01

ATTACHED SCHEDULE I

VII. RELATED NURSING HOMES

FACILITY NAME	CITY
Care Center of Abingdon	Abingdon
Centralia Manor	Centralia
Jerseyville Manor	Jerseyville
Lawrenceville Manor	Lawrenceville
Leroy Manor	Leroy
Maryville Manor	Maryville
Parkway Manor	Marion
Pekin Manor	Pekin
Pittsfield Manor	Pittsfield
Seminary Manor	Galesburg
Shelbyville Manor	Shelbyville

RECLASSIFICATION ENTRY	Schedule and Line #	Total Per General Ledger (Column 4)	Reclass Increase or (Decrease) (Column 5)	Reclassified Total (Column 6)
(1) To Allocate a % of Vehicle Expenses To Program				
Program Transportation	V-14	160	2,557	2,717
Other Admin. Staff Transportation	V-25	5,113	(2,557)	2,556

SCHEDULE V - LINE 25 - OTHER ADMIN. STAFF TRANSPORTATION

Care Related Vehicle Expenses:	
Fuel and miscellaneous supplies	1,652
Repairs and maintenance	3,461
Total vehicle expenses	5,113

FACILITY NAME:	Seminary Manor	**BEGINNING:**	1/1/01
ID #:	0034058	**ENDING:**	12/31/01

ATTACHED SCHEDULE II **Bed Allocation**

FACLITY NAME:	**Seminary Manor**	**BEGINNING:**	**1/1/01**
ID#:	**0034058**	**ENDING:**	**12/31/01**

ATTACHED SCHEDULE III **Allocation of Related Party Administrative Service Costs**

SUMMARY SCHEDULE

(See attached detail schedule)

Sch. V Line #		Salaries	Other	Total
1	Dietary			0
2	Food Purchase			0
3	Housekeeping			0
4	Laundry			0
5	Heat & Other Utilities		328	328
6	Maintenance		471	471
7	Other			0
9	Medical Director			0
10	Nursing & Med Records			0
10A	Therapy			0
11	Activities			0
12	Social Services			0
13	Nurse Aide Training			0
14	Program Transportation			0
15	Other			0
17	Administrative	83,172		83,172
18	Directors Fees			0
19	Professional Services		2,909	2,909
20	Fees, Subs. & Pro.		14	14
21	Clerical & General		7,121	7,121
22	Employee Ben. & P/R		13,245	13,245
23	Inservice Training & Ed.			0
24	Travel & Seminar		3,944	3,944
25	Admin. Staff Transp.		3,225	3,225
26	Insurance		237	237
27	Other			0
30	Depreciation		3,074	3,074
31	Amortization of Pre-Op.			0
32	Interest		152	152
33	Real Estate Taxes		290	290
34	Rent-Facility & Grounds		3,941	3,941
35	Rent-Equip. & Vehicles		661	661
36	Other - Amortization			0
	TOTALS	83,172	39,612	122,784
	Wages allocated to page 3, column 1 (See Attached Schedule X)			(83,172)
19	Amount per G/L - administrative services recorded as professional fees			(180,000)
	Net adjustment required			(140,388)

FACLITY NAME:	**Seminary Manor**	**BEGINNING:**	**1/1/01**
ID#:	**0034058**	**ENDING:**	**12/31/01**

ATTACHED SCHEDULE III **Allocation of Related Party Administrative Service Costs**

DETAIL SCHEDULE

ALLOCATION FACTORS	Total Y-T-D Beds	Facility Y-T-D Beds	Allocation Percentage
ALL FACILITIES	**33,156**	**1,452**	**4.3793%**
NURSING HOME FACILITIES	**16,128**	**1,452**	**9.0030%**

	Total Costs Incurred	Non-Allowable Costs	Adjusted Costs	Allocated Costs	Schedule & Line Reference
ALL FACILITIES:					
Salaries - Owner	200,000		200,000	8,759	V-17
Salaries and wages	816,159	49,212	766,947	33,587	V-17
Advertising	317		317	14	V-20
Insurance	5,401		5,401	237	V-26
Payroll taxes & other benefits - Owner	37,441	23,970	13,471	590	V-22
Payroll taxes & other benefits	156,214	10,580	145,634	6,378	V-22
Utilities	8,579	1,089	7,490	328	V-5
Telephone	35,472		35,472	1,553	V-21
Building rental	90,000		90,000	3,941	V-34
Depreciation	70,200		70,200	3,074	V-30
Interest	3,481		3,481	152	V-32
Legal fees	13,898	6,364	7,534	330	V-19
Accounting fees	92,167	50,765	41,402	1,813	V-19
Outside management consutants	17,500		17,500	766	V-19
Supplies	100,911		100,911	4,419	V-21
Airplane & vehicle rental	15,098		15,098	661	V-35
Vehile expense	15,156		15,156	664	V-25
Travel reimbursements	38,443	34,103	4,340	190	V-24
Meal expense	15,657	8,137	7,520	329	V-24
Training	4,985	2,350	2,635	115	V-24
Real estate taxes	6,612		6,612	290	V-33
Building & equipment maintenance	10,752		10,752	471	V-6
Other	28,403	28,403	0	0	V-21
Printing	4,030	48	3,982	174	V-21
SUBTOTALS	1,786,876	215,021	1,571,855	68,835	
NURSING HOME FACILITIES:					
Salaries and wages	453,471		453,471	40,826	V-17
Insurance	0		0	0	V-26
Payroll taxes & other benefits	69,718		69,718	6,277	V-22
Telephone	10,835		10,835	975	V-21
Vehicle expense	28,445		28,445	2,561	V-25
Vehicle lease	0		0	0	V-35
Travel reimbursements	21,672		21,672	1,951	V-24
Meal expense	2,792		2,792	251	V-24
Training	12,306		12,306	1,108	V-24
SUBTOTALS	599,239	0	599,239	53,949	
TOTALS	2,386,115	215,021	2,171,094	122,784	

SUMMARY SCHEDULE

Salaries - Administrative	**83,172**	**V-17**
Heat & Other Utilities	**328**	**V-5**
Maintenance	**471**	**V-6**
Professional Services	**2,909**	**V-19**
Fees, Subscriptions & Promotion	**14**	**V-20**
Clerical & General Office Exp.	**7,121**	**V-21**
Employee Benefits & P/R Taxes	**13,245**	**V-22**
Travel & Seminar	**3,944**	**V-24**
Other Admin. Staff Transp.	**3,225**	**V-25**
Insurance	**237**	**V-26**
Depreciation	**3,074**	**V-30**
Interest	**152**	**V-32**
Real Estate Taxes	**290**	**V-33**
Rent - Facility	**3,941**	**V-34**
Rent - Equipment & Vehicles	**661**	**V-35**
	39,612	
	122,784	

FACILITY NAME:	Seminary Manor	**BEGINNING:**	1/1/01
ID#:	0034058	**ENDING:**	12/31/01

ATTACHED SCHEDULE IV **Related Party Cost Adjustment**
Facility Rent

Cost to Related Party Lessor:			
Depreciation (Reported on Sch. XI)	**76,759**		**V-30**
Interest	**64,051**		**V-32**
Loan Fee Amortization	**2,105**		**V-36**
Total lessor cost		**142,915**	
Cost Per General Ledger - Facility Rent		**591,888**	**V-34**
Cost Adjustment Required		**(448,973)**	

FACILITY NAME:	Seminary Manor	**BEGINNING:**	1/1/01
ID #:	0034058	**ENDING:**	12/31/01

ATTACHED SCHEDULE V

PAGE 19, XVII. INCOME STATEMENT

Federal Income Tax Return Reconciliation:

Income (loss) before income taxes (Line 41)		**406,934**
Nondeductible expenses:		
50% meal exclusion	**36**	
Fines and penalties	**0**	
Lobbying expenses	**532**	
		568
Timing differences:		
Depreciation expense - tax basis	**0**	
Depreciation expense - book basis	**95,386**	
Accrued vacation exp. - prior year	**(59,059)**	
Accrued vacation exp. - current year	**60,362**	
		96,689
Taxable income (loss)		**504,191**

FACILITY NAME: Seminary Manor BEGINNING: 1/1/01

ID#: 0034058 ENDING: 12/31/01

ATTACHED SCHEDULE VI

SCHEDULE V - COST CENTER EXPENSES

LINE 27 - OTHER:

Bad Debts	24,013
Lobbying	532
Total	24,545

ATTACHED SCHEDULE VII

SCHEDULE VI - ADJUSTMENT DETAIL

LINE 29 - OTHER:

Out-of-state Training	V-23	0
Lobbying	V-27	532
Activity fund income	V-11	817
Total		1,349

ATTACHED SCHEDULE VIII

Page 17, XV. BALANCE SHEET

	Operating	After Consolidated
Line 9, Other Current Assets:		
Interdivision Receivable	0	0
Interest Receivable	0	0
Total	0	0

ATTACHED SCHEDULE IX

Page 18, XVI. STATEMENT OF CHANGES IN EQUITY

Line 4, Restatements:

Uncollectible patient accounts	0
Medicare cost report settlements	0
Related party accrued interest income	0
Workers' comp insurance	0
Miscellaneous	0
Illinois replacement tax	0
Total	0

Restatements are year end adjustments which were made subsequent to the preparation of the Medicaid cost report for the prior year. The equity balance at the beginning of the year, restated by the above adjustments, agrees with the financial statements.

FACILITY NAME:	Seminary Manor	**BEGINNING:**	1/1/01
ID#:	0034058	**ENDING:**	12/31/01

ATTACHED SCHEDULE X

The wage and salary expenses reported on Page 3, Schedule V, include both the amount directly related to the facility and the allocated salary and wages from the Attached Schedule III. The following reconciliation presents the relationship among the Attached Schedule III, Page 3 Schedule V, Page 19 Schedule XVII, and Page 20 Schedule XVIII.

	Per Facility Books	Allocated Per Attached Schedule III	Per Cost Report
Administrative Salary/Wage (Page 3, Schedule V, Line 17)	66,787	83,172	149,959
Total Salaries and Wages (Page 20, Schedule VIII, Line 34) (Page 4, Schedule V, Line 45)	2,005,162	83,172	2,088,334
Total General Administration (Page 19, Schedule XVII, Line 33) (Page 3, Schedule V, Line 28)	812,574	83,172	895,746
Grand Total Cost (Page 19, Schedule XVII, Line 40) (Page 4, Schedule V, Line 45)	4,471,353	83,172	4,554,525

Summary of Home Office Salaries Allocated
(See Attached Schedule III)

Salaries - Owner	8,759
Salaries and wages - all facilities	33,587
Salaries and wages - nursing homes	40,826
Total Allocation	83,172